

AUDITED FINANCIAL STATEMENTS

for the year ended
30 June 2013



Peninsula Community
Legal Centre Inc

**PENINSULA COMMUNITY
LEGAL CENTRE INC**

**AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 JUNE 2013**

**PENINSULA COMMUNITY LEGAL CENTRE INC.
REGISTERED NO: A8T**

**COMMITTEE'S REPORT
FOR THE YEAR ENDED 30 JUNE 2013**

Your committee members submit the financial report of Peninsula Community Legal Centre Inc for the financial year ended 30 June 2013.

Committee Members

The names of committee members throughout the year and at the date of this report are:

Victoria Campbell	- President
Paul Bradley	- Vice President
Jen Kelly	- Treasurer
Elaine Pierson	- Secretary / Public Officer
Chris Galagher	- General Committee
George Erlichster	- General Committee
Heather Perry	- General Committee
John Wadsley	- General Committee (Appointed 12/02/2013)

Principal Activities

The principal activities of the association during the financial year were to provide free legal advice and casework to the general public, whilst maintaining a strong community development focus.

Significant Changes

No significant change in the nature of these activities occurred during the year.

Operating Result

The operating loss after providing for income tax amounted to \$116,289 (2012: \$185,692 profit).

Signed in accordance with a resolution of the members of the committee

President
V Campbell

Treasurer
J Kelly

Dated this 19th day of September 2013

PENINSULA COMMUNITY LEGAL CENTRE INC.
REGISTERED NO: A8T

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2013

		2013	2012
		\$	\$
CONTINUING OPERATIONS			
INCOME			
Grant Funding	2	2,055,530	2,147,578
Other Income	3	106,444	165,579
		<u>2,161,974</u>	<u>2,313,157</u>
EXPENSES			
Communication Expenses		(41,070)	(23,448)
Depreciation Expense		(77,362)	(48,496)
Employment Expenses		(1,745,166)	(1,689,551)
Finance Expenses		(43,478)	(8,192)
Occupancy Expenses		(165,969)	(161,035)
Office & Administrative Expenses		(130,918)	(124,958)
Repairs & Maintenance Expenses		(18,821)	(17,410)
Resources Expenses		(31,857)	(31,090)
Travel & Accommodation Expenses		(23,622)	(23,285)
		<u>(2,278,263)</u>	<u>(2,127,465)</u>
NET PROFIT/(LOSS)		<u>(116,289)</u>	<u>185,692</u>
Other Comprehensive Income			
- Items that will be reclassified subsequently to profit or loss when specific conditions are met		-	-
- Items that will not be reclassified subsequently to profit or loss		-	-
TOTAL COMPREHENSIVE INCOME		<u><u>(116,289)</u></u>	<u><u>185,692</u></u>

The Accompanying Notes Form Part of These Financial Statements

PENINSULA COMMUNITY LEGAL CENTRE INC.
REGISTERED NO: A8T

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2013

	NOTE	2013	2012
		\$	\$
CURRENT ASSETS			
Cash at Bank and on Hand	10a	162,479	50,123
Receivables		18	3,588
Accrued Income		23,674	13,790
Term Deposit		300,000	450,000
Other Assets	4	7,886	9,227
TOTAL CURRENT ASSETS		<u>494,057</u>	<u>526,728</u>
 NON-CURRENT ASSETS			
Fixed Assets	5	291,692	363,897
TOTAL NON-CURRENT ASSETS		<u>291,692</u>	<u>363,897</u>
 TOTAL ASSETS		<u>785,749</u>	<u>890,625</u>
 CURRENT LIABILITIES			
Trade and Other Payables	6	65,252	62,364
Payroll Liabilities	7	59,558	68,936
Employee Provisions	8	131,319	122,813
VLA Unused Funds	9	10,904	20,941
TOTAL CURRENT LIABILITIES		<u>267,033</u>	<u>275,054</u>
 NON-CURRENT LIABILITIES			
Employee Provisions	8	44,565	25,131
TOTAL NON-CURRENT LIABILITIES		<u>44,565</u>	<u>25,131</u>
 TOTAL LIABILITIES		<u>311,598</u>	<u>300,185</u>
 NET ASSETS		<u>474,151</u>	<u>590,440</u>
 EQUITY			
Retained Earnings		474,151	590,440
TOTAL EQUITY		<u>474,151</u>	<u>590,440</u>

The Accompanying Notes Form Part of These Financial Statements

**PENINSULA COMMUNITY LEGAL CENTRE INC.
REGISTERED NO: A8T**

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2013**

	NOTE	2013 \$	2012 \$
RETAINED EARNINGS			
Opening Balance		590,440	404,748
Profit / (loss) in the current year		(116,289)	185,692
CLOSING BALANCE OF RETAINED EARNINGS		<u>474,151</u>	<u>590,440</u>
TOTAL EQUITY		<u><u>474,151</u></u>	<u><u>590,440</u></u>

The Accompanying Notes Form Part of These Financial Statements

PENINSULA COMMUNITY LEGAL CENTRE INC.
REGISTERED NO: A8T

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2013

	NOTE	2013	2012
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Grants & Other Income		2,334,216	2,294,418
Payments to Suppliers and Employees		(2,388,967)	(2,248,250)
Interest Received		<u>22,264</u>	<u>43,189</u>
Net cash provided by (used in) Operating Activities	10(b)	<u>(32,487)</u>	<u>89,357</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Payment for fixed assets		(5,157)	(303,645)
Investment in Term Deposits		<u>150,000</u>	<u>100,000</u>
Net cash provided (used in) Investing Activities		<u>144,843</u>	<u>(203,645)</u>
CASH FLOWS FROM FINANCIAL ACTIVITIES			
Net cash provided by (used in) Financing Activities		<u>-</u>	<u>-</u>
Net Increase in Cash Held		112,356	(114,288)
Cash at the beginning of the year		<u>50,123</u>	<u>164,411</u>
Cash at the end of the year	10(a)	<u><u>162,479</u></u>	<u><u>50,123</u></u>

The Accompanying Notes Form Part of These Financial Statements

**PENINSULA COMMUNITY LEGAL CENTRE INC.
REGISTERED NO: A8T**

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2013**

NOTE 1 - STATEMENT OF ACCOUNTING POLICIES

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Reform Act 2012 (Victoria) and the Victorian Legal Aid Commission. The committee has determined that the association is not a reporting entity.

The following accounting standards have been applied in the preparation of the financial report:

AASB 101 Presentation of Financial Statements
AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors
AASB 1031 Materiality
AASB 1048 Interpretations and Applications of Standards

The financial report has been prepared on the basis of historical costs and do not take into account changing money values or, except where stated, current valuations of non-current assets. Cost is based on the fair values of the consideration given in exchange for assets.

The following significant accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of the financial report.

a) Property, Plant and Equipment

Property, plant and equipment are brought to account at cost less, where applicable, any accumulated depreciation and any impairment in value. The carrying amount of property, plant and equipment is reviewed annually to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows which will be received from the assets employment and subsequent disposal. The expected net cash flows have not been discounted to their present values in determining recoverable amounts.

The carrying values of plant and equipment are also reviewed for impairment when events or changes in circumstances indicate the carrying value may not be recoverable. If any impairment exists, the assets are written down to their recoverable amount and the loss recognised in the income statement.

The depreciable amount of all fixed assets including buildings are depreciated over their useful lives commencing from the time the asset is held ready for use. Rates of depreciation vary between 10% and 33%.

b) Impairment of Assets

At the end of each reporting period, the committee reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in the income and expenditure statement.

**PENINSULA COMMUNITY LEGAL CENTRE INC.
REGISTERED NO: A8T**

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2013**

NOTE 1 - STATEMENT OF ACCOUNTING POLICIES (CONTINUED)

c) Employee Entitlements

Provision is made for the liability for employee entitlements arising from services rendered by employees to balance date. These are in the form of Annual Leave for all employees and Long Service Leave accrued for all employees but not entitled until ten years of services (pro-rata after seven years of service). In the case of Long Service Leave, separate bank accounts are maintained from which payments to employees taking leave is funded. These accounts are included in Term Deposits in the Current Assets section of the Statement of Financial Position.

Contributions are made to employee superannuation funds and are charged as expenses when incurred.

d) Cash

Cash on hand includes cash on hand, deposits held at call with banks, and other short-term highly liquid investments with original maturities of three months or less.

e) Accounts Receivable and Other Debtors

Accounts receivable and other debtors include amounts due from members as well as amounts receivable from donors. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

f) Revenue and Other Income

Grant and donation income is recognised when the entity obtains control over the funds, which is generally at the time of receipt, unless otherwise stated. In the case of funding income received from the Victoria Legal Aid (VLA), revenue is recognised when the services have been rendered, and accordingly any unused funds are deferred to be used in future periods in accordance with the service agreement with the VLA.

All revenue is stated net of the amount of goods and services tax (GST).

g) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities, which are recoverable from or payable to the ATO, are presented as operating cash flows included in receipts from customers or payments to suppliers.

**PENINSULA COMMUNITY LEGAL CENTRE INC.
REGISTERED NO: A8T**

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2013**

NOTE 1 - STATEMENT OF ACCOUNTING POLICIES (CONTINUED)

h) Income Tax

The association is exempt under Taxation Law as a non-profit Organisation. As such no allowance has been made for Income Tax.

i) Trade and Other Payables

Trade and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the Association during the reporting period which remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

j) Provisions

Provisions are recognised when the entity has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions recognised represent the best estimate of the amounts required to settle the obligation at the end of the reporting period.

k) Comparative Figures Changes

Where required by Accounting Standards, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

l) Leases

Leases of PPE, where substantially all the risks and benefits incidental to the ownership of the asset (but not the legal ownership) are transferred to the association, are classified as finance leases.

Finance leases are capitalised by recording an asset and a liability at the lower of the amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for that period.

Leased assets are depreciated on a straight-line basis over the shorter of their estimated useful lives or the lease term. Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

**PENINSULA COMMUNITY LEGAL CENTRE INC.
REGISTERED NO: A8T**

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2013**

m) Change in Accounting Policies

Presentation of items of other comprehensive income (OCI)

The following changes to the presentation of the Association's financial statements were made during the year:

- items of OCI were grouped into:
 - items that will not be reclassified subsequently to profit or loss; and
 - those that will be reclassified subsequently to profit or loss when specific circumstances occur; and
- the title "income statement" was changed to "statement of profit or loss" under the two-statement approach. Although other titles are also permitted, the Association has decided to use the title "statement of profit or loss".

This adoption only changed the presentation of the Association's financial statements and did not have any impact on the amounts reported for the current period or for any prior period in the Association's financial statements.

**PENINSULA COMMUNITY LEGAL CENTRE INC.
REGISTERED NO: A8T**

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2013**

	2013 \$	2012 \$
NOTE 2 - STATE, COMMONWEALTH AND OTHER FUNDING		
a) <i>Commonwealth Funding:</i>		
VLA Commonwealth Attorney General	663,952	652,216
VLA Commonwealth SACS ERO	7,570	-
	<u>671,522</u>	<u>652,216</u>
b) <i>State Funding:</i>		
Consumer Affairs Victoria	356,318	348,001
VLA State Attorney General	792,752	775,928
VLA State ADSL	5,237	-
VLA State SACS ERO	18,951	-
	<u>1,173,258</u>	<u>1,123,929</u>
c) <i>VLA Unused Funds Transfer:</i>		
VLA Unused Funds Carried Forward from the Prior Year & Recognised in the Current Year	9 20,941	<u>181,954</u>
d) <i>Other Funding:</i>		
General Grants	12,000	15,000
Local Government	177,809	174,479
	<u>189,809</u>	<u>189,479</u>
Total Grant Funding	<u>2,055,530</u>	<u>2,147,578</u>
NOTE 3 - OTHER INCOME		
Disbursements Reimbursed	7,080	4,286
Fundraising/Donations	8,219	44,109
Interest	22,264	43,189
Membership	99	65
Workcover Insurance Claims	48,942	46,483
Sundry Income	19,840	4,523
VLA Compliance Bonus	-	22,924
	<u>106,444</u>	<u>165,579</u>

PENINSULA COMMUNITY LEGAL CENTRE INC.
REGISTERED NO: A8T

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2013**

	2013	2012
	\$	\$
NOTE 4 - OTHER ASSETS		
Rental Security Bonds	2,493	4,567
Prepayments	5,393	4,660
	<u>7,886</u>	<u>9,227</u>

NOTE 5 - FIXED ASSETS

Office Furniture & Fixtures at Cost	283,026	277,869
Provision for Depreciation (Office F&F)	(178,924)	(153,913)
	<u>104,102</u>	<u>123,956</u>
Leasehold Improvements at Cost	261,754	261,754
Provision for Depreciation (leasehold Improvements)	(74,164)	(21,813)
	<u>187,590</u>	<u>239,941</u>
Total Office Fixtures, Fittings & Leasehold Improvements	<u>291,692</u>	<u>363,897</u>

**MOVEMENT IN THE CARRYING AMOUNTS OF FIXED
ASSETS**

	Office Furniture & Fixtures	Leasehold Improvements	Total
	\$	\$	\$
Balance at the 1 July 2011	63,293	45,455	108,748
Additions at cost	87,346	216,299	303,645
Disposals	-	-	-
Depreciation expense	(26,683)	(21,813)	(48,496)
Carrying amount at 30 June 2012	<u>123,956</u>	<u>239,941</u>	<u>363,897</u>
Additions at cost	5,157	-	5,157
Disposals	-	-	-
Depreciation expense	(25,011)	(52,351)	(77,362)
Carrying amount at 30 June 2013	<u>104,102</u>	<u>187,590</u>	<u>291,692</u>

PENINSULA COMMUNITY LEGAL CENTRE INC.
REGISTERED NO: A8T

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2013**

	2013	2012
	\$	\$
NOTE 6 - TRADE & OTHER PAYABLES		
Trade Payables	24,175	29,864
GST Payable	40,691	32,414
Other Payables	386	86
	<u>65,252</u>	<u>62,364</u>
NOTE 7 - PAYROLL LIABILITIES		
Accrued Wages	34,331	38,632
Superannuation Payable	10,371	11,966
PAYG Payable	13,224	17,486
Other Payroll Liabilities	1,632	852
	<u>59,558</u>	<u>68,936</u>
NOTE 8 - PROVISIONS		
<i>Current</i>		
Annual Leave	23,938	286
Annual Leave Loading	10,759	10,602
Long Service Leave	96,622	111,925
	<u>131,319</u>	<u>122,813</u>
<i>Non-Current</i>		
Long Service Leave	<u>44,565</u>	<u>25,131</u>
NOTE 9 - VLA Unused Funds		
Allowable Surplus - VLA unused funds carried forward	-	20,941
Allowable Surplus - SACS ERO grants	10,904	-
Excess Surplus	-	-
	<u>10,904</u>	<u>20,941</u>

In line with the VLA service agreement, any unused funds are required to be carried forward as a liability in the organisation's Statement of Financial Position. Any amounts of unused surplus funding that are in excess of 15% of the total VLA funding for the current year are to be classified as *Excess Surplus*, with the remaining to be classified as *Allowable Surplus*.

In the 2012/13 year, additional funding of \$10,904 was provided by the VLA. As specified in the funding agreement, this funding was a SACS ERO grant to be reserved for use in future years to assist with additional costs arising from the Award salary rate increases. Whilst this funding was received in the 2012/13 year, it has been recorded as a liability in the Statement of Financial Position for unused funds. On the basis that the funding agreement specifically reserves this for future periods, the funding has not been recognised as income in the 2012/13 financial statements.

PENINSULA COMMUNITY LEGAL CENTRE INC.
REGISTERED NO: A8T

NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2013

NOTE 10 - CASH FLOW INFORMATION

	2013	2012
	\$	\$
(a) RECONCILIATION OF CASH		
Cash on Hand	300	300
National Australia Bank - Cheque A/c	2,452	1,861
National Australia Bank - Cash Management A/c	159,727	47,962
	<u>162,479</u>	<u>50,123</u>

(b) RECONCILIATION OF CASH FLOW FROM OPERATIONS
WITH NET SURPLUS(DEFICIT)

Operating Surplus / (Loss)	(116,289)	185,692
<i>Add/deduct non-cash items:</i>		
Depreciation	77,362	48,496
<i>Changes in assets and liabilities</i>		
(Increase)/Decrease in Debtors	3,570	(2,397)
(Increase)/Decrease in Prepayments	1,341	(3,942)
Increase/(Decrease) in Unused VLA funds	(10,037)	(181,954)
Increase/(Decrease) in Trade Creditors & Accruals	(6,490)	38,809
Increase/(Decrease) in Accrued Revenue	(9,884)	(43)
Increase/(Decrease) in Provisions	27,940	4,696
Cash Flow From Operations	<u>(32,487)</u>	<u>89,357</u>

NOTE 11 - LEASING COMMITMENTS

Being for Rent of Office Premises

Operating lease commitments not capitalised in the accounts

Payable:

- not later than one year	152,357	107,617
- later than one year but not later than 5 years	269,304	-
	<u>421,661</u>	<u>107,617</u>

The Association have entered into a number of leases to rent premises as well as one lease for a photocopier. Terms of leases range from 1 to 5 years, with security deposits over premises ranging between one and three months rent. Security deposits are refundable at the completion of the lease term.

NOTE 12 - EVENTS SUBSEQUENT TO BALANCE DATE

There have been no significant events occurring after balance date which may affect the operations of the Organisation, not otherwise disclosed in this report.

**PENINSULA COMMUNITY LEGAL CENTRE INC.
REGISTERED NO: A8T**

STATEMENT BY MEMBERS OF THE COMMITTEE

The committee have determined that the Centre is not a reporting entity.

The committee have determined that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the accounts.

In the opinion of the committee the financial statements

1. Present a true and fairly view of the financial position of Peninsula Community Legal Centre Inc as at 30 June 2013 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that Peninsula Community Legal Centre Inc will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the Committee and is signed for and on behalf of the Committee by:

President
V Campbell

Treasurer
J Kelly

Dated this 19th day of September 2013



SHEPARD WEBSTER & O'NEILL AUDIT PTY LTD

Certified Practising Accountant

Authorised Audit Company

Liability limited by a scheme approved under Professional Standards Legislation

ABN: 89 154 680 190

PENINSULA COMMUNITY LEGAL CENTRE INC.

Reg. No.A8T

INDEPENDENT AUDIT REPORT TO THE MEMBERS

We have audited the accompanying financial report, being a special purpose financial report, of the Peninsula Community Legal Centre Inc (the association), which comprises the Statement of Financial Position as at 30 June 2013, the Statement of Profit or Loss and Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the statement by members of the committee.

Committee's Responsibility for the Financial Report

The committee of the Peninsula Community Legal Centre Inc are responsible for the preparation of the financial report, and have determined that the basis of preparation described in Note 1, is appropriate to meet the requirements of the Associations Incorporation Reform Act 2012 (Victoria) and is appropriate to meet the needs of the members. The committee's responsibility also includes such internal control as the committee determine is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We have conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the association's preparation of the financial report that gives a true and fair view, in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the association's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, as well as evaluating the overall presentation of the financial report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

PENINSULA COMMUNITY LEGAL CENTRE INC.
Reg. No.A8T

INDEPENDENT AUDIT REPORT TO THE MEMBERS (CONTINUED)

Auditor's Opinion

In our opinion, the financial report presents fairly, in all material respects, the financial position of the Peninsula Community Legal Centre Inc as at 30 June 2013 and its financial performance and its cash flows for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements, and the Associations Incorporation Reform Act 2012 (Victoria).

Basis of Accounting and Restriction on Distribution

Without modifying our opinion, we draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist the Peninsula Community Legal Centre Inc to meet the requirements of the Associations Incorporation Reform Act 2012 (Victoria). As a result, the financial report may not be suitable for another purpose.

Dated at Frankston on the 23rd day of September 2013

Shepard Webster & O'Neill Audit Pty Ltd

SHEPARD WEBSTER & O'NEILL AUDIT PTY LTD

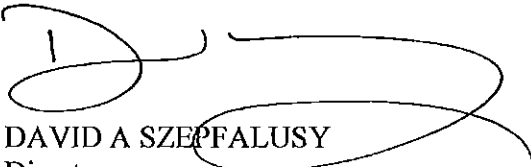
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Telephone (03) 9781 2633 – Fax (03) 9781 3073

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DAVID A SZEPPALUSY
Director



SHEPARD WEBSTER & O'NEILL AUDIT PTY LTD

Certified Practising Accountant

Authorised Audit Company

Liability limited by a scheme approved under Professional Standards Legislation

ABN: 89 154 680 190

AUDITOR'S DISCLAIMER

TO THE BOARD OF DIRECTORS
Peninsula Community Legal Centre Inc
REGISTERED NO: A8T

The additional financial data presented in the following pages is in accordance with the books and records of the Association which have been subjected to the auditing procedures applied in our audit of the Association for the year ended 30 June 2013. It will be appreciated that our audit did not cover all details of the additional financial data. Accordingly, we do not express an opinion on such financial data and no warranty of accuracy or reliability is given. Neither us nor any member or employee of the firm undertakes responsibility in any way whatsoever to any person in respect of such data, including any errors or omissions therein however caused.

Dated at Frankston on the 23rd day of September 2013

SHEPARD WEBSTER & O'NEILL AUDIT PTY LTD

Certified Practising Accountant

Authorised Audit Company No 415478

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Email – szepfalusy@shepard.com.au

DAVID A SZEPFALUSY

Director

**PENINSULA COMMUNITY LEGAL CENTRE INC.
REGISTERED NO: A8T**

**APPENDIX 1 – DETAILED INCOME STATEMENT
FOR THE YEAR ENDED 30 JUNE 2013**

CONTINUING OPERATIONS	2013	2012
INCOME	\$	\$
VLA Commonwealth Attorney General	663,952	652,216
VLA Commonwealth SACS ERO	7,570	-
VLA State Attorney General	792,752	775,928
VLA State ADSL	5,237	-
VLA State SACS ERO	18,951	-
VLA Compliance Bonus	-	22,924
Consumer Affairs Victoria	356,318	348,001
City of Casey	28,665	27,300
Mornington Peninsula Shire Council	45,018	43,707
City of Kingston	31,300	30,389
City of Frankston	38,798	38,000
City of Glen Eira	34,028	35,083
Frankston City Council Project	10,000	-
Cardinia Shire Council Project	2,000	-
Clayton Utz Foundation	-	15,000
Disbursements Reimbursed	7,080	4,286
Fundraising/Donations	8,219	44,109
Interest	22,264	43,189
Workcover Insurance Claims	48,942	46,483
Membership	99	65
Sundry Income	19,840	4,523
TOTAL INCOME	2,141,033	2,131,203
EXPENDITURE		
Salaries - Permanent staff	1,515,344	1,508,695
Salaries - Casual staff	22,868	29,118
Superannuation - Permanent staff	126,993	131,627
Superannuation - Casual staff	1,786	1,796
WorkCover	9,343	8,513
Travel	23,667	23,285
Advertising	2,143	1,415
Amenities	10,966	13,101
Audit	8,450	7,740
Bank charges	517	365
Minor Equipment & Maintenance	19,157	18,465
CLE Expenses	5,814	4,295
Cleaning	30,737	22,912
Conferences	2,865	1,094
Contractors	44,925	42,666

**PENINSULA COMMUNITY LEGAL CENTRE INC.
REGISTERED NO: A8T**

**APPENDIX 1 – DETAILED INCOME STATEMENT (cont.)
FOR THE YEAR ENDED 30 JUNE 2013**

EXPENDITURE (Continued)	2013	2012
	\$	\$
Disbursements	3,363	3,626
Donations	4,937	499
Electricity, gas and fuel	12,247	12,264
First Aid Certificates	2,461	3,190
Incorporation Fees	69	87
Insurance (other than PI)	7,744	3,501
Language Allowance	-	2,417
Legal & Accounting Fees	34,442	-
Library	20,178	19,634
Memberships	7,338	7,335
National Name Check	50	357
Postage	2,293	4,247
Practicing certificates	4,005	3,066
Printing, Photocopying & Publication Costs	28,049	25,558
Rates	270	-
Rent	119,049	116,138
Stationery & Office Supplies	13,977	18,992
Security	3,666	4,321
Storage	-	5,400
Telephone & Internet	41,070	23,448
Training	4,830	5,106
Sub Total Direct Expenditure	2,135,613	2,074,273
TOTAL INCOME LESS DIRECT EXPENDITURE	5,420	56,930
INCREMENTS/(DECREMENTS) TO PROVISIONS & DEPRECIATION		
Annual Leave	(23,809)	(587)
Long Service Leave	(41,479)	(4,109)
Depreciation	(77,362)	(48,496)
VLA Unused Funds transfers	2 20,941	181,954
Sub Total Increments to Provisions & Depreciation	(121,709)	128,762
TOTAL EXPENDITURE	2,257,322	1,945,511
NET SURPLUS/(DEFICIT)	(116,289)	185,692